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U.S. BANKRUPTCY COURT
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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA

Case No. BK-N-01-31627
(Chapter 11)

In re

WASHINGTON GROUP
INTERNATIONAL, INC., et al.,
Debtors.

ORDER PURSUANT TO 11 U.S.C.
§§ 105(a), 507 AND 541
AUTHORIZING PAYMENT OF
PREPETITION SALES, USE AND
OTHER TAXES

Hearing Date: May 14, 2001
Hearing Time: 1:00 p.m.

Upon the motion, dated May 13, 2001 (the "Motion"),¹
of the above-captioned debtors and debtors-in-possession

¹ All capitalized terms not otherwise defined herein
shall have the meaning ascribed to them in the
Motion.

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3 (collectively, the "Debtors"), for an order under 11 U.S.C.
4 §§ 105(a), 507 and 541 confirming the authority of the Debtors
5 to pay prepetition sales, use and other taxes to various
6 taxing authorities; and upon the Affidavit of Stephen G. Hanks
7 in Support of Chapter 11 Petitions and First-Day Orders sworn
8 to on May 13, 2001; and this Court having determined that
9 granting the relief requested in the Motion is in the best
10 interests of the Debtors, their estates and creditors; and
11 upon the record herein; and after due deliberation thereon;
12 and good and sufficient cause appearing therefor, it is hereby

13 ORDERED, ADJUDGED AND DECREED THAT:

14 1. The Motion is GRANTED.

15 2. The Debtors are authorized to pay all Taxes to
16 the Taxing Authorities in the ordinary course of the Debtors'
17 business, or have such Taxes paid on their behalf by third
18 party administrators.

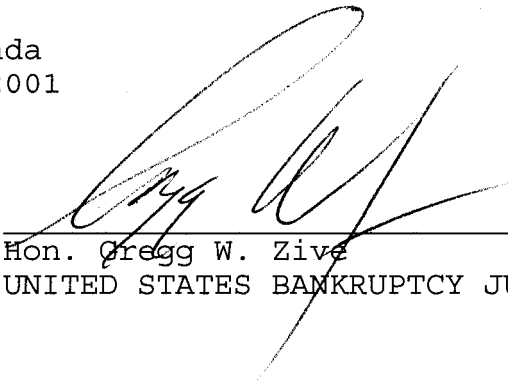
19 3. This Order is without prejudice to the Debtors'
20 right to contest the validity or amount of any Tax on any
21 grounds that applicable law permits.

22 4. All banks and other financial institutions are
23 hereby authorized and directed to receive, process, honor and
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pay any and all checks issued or authorized to be paid pursuant to the Motion and to rely on the Debtors' representations with respect to payment thereon.

Dated: Reno, Nevada
May 17, 2001



Hon. Gregg W. Zive
UNITED STATES BANKRUPTCY JUDGE